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FAX TRANSMISSION**DATE:** April 26, 2007**PTO IDENTIFIER:** Application Number 10/800,230-Conf. #8565
Patent Number**Inventor:** Kazuhito MATSUDA et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP
Anthony A. Laurentano/Ishna Neamatullah**PHONE:** (617) 227-7400**Attorney Dkt. #:** TOW-067**PAGES (Including Cover Sheet):** 14**CONTENTS:** Fax Transmission (1 page)
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PTO/SB/97 (08-04)

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Application No. (if known): 10/800,230

Attorney Docket No.: TOW-067

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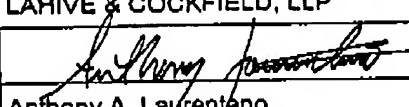
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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/800,230-Conf. #8565
	Filing Date	March 12, 2004
	First Named Inventor	Kazuhito MATSUDA
	Art Unit	1709
	Examiner Name	M. J. Lalos
Total Number of Pages In This Submission	Attorney Docket Number	TOW-087

ENCLOSURES (Check all that apply)

<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD. Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Fax Transmission; Certificate of Transmission
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Firm Name	LAHIVE & COCKFIELD, LLP		
Signature			
Printed name	Anthony A. Laurentano		
Date	April 26, 2007	Reg. No.	38,220

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APR 26 2007

Docket No.: TOW-067
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Kazuhito Matsuda *et al.*

Application No.: 10/800,230

Confirmation No.: 8565

Filed: March 12, 2004

Art Unit: 1709

For: FUEL GAS PRODUCTION APPARATUS AND
FUEL CELL SYSTEM

Examiner: M. J. LaJos

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action dated February 7, 2007 (Paper No. 20070125), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.